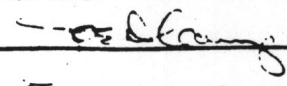


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SUBJECT VESSEL CASH HANDLING CHANGE FUND and PETTY CASH		Supersedes P & P No. 25-8002	Dated 4/13/81
		APPROVED BY 	
DIVISION Ak. Marine Highway System	SECTION Vessels	CHAPTER TITLE Vessel Personnel	

PURPOSE:

To provide uniform procedures for the handling of Change Fund and Petty Cash on board the Marine Highway Systems' vessels.

POLICY:

It is the policy of the Alaska Marine Highway System to handle Cash Funds in a manner consistent with good business practices and within the legal limits provided by State Statutes and as set forth in this Policy and Procedures.

DISTRIBUTION:

All holders of Administrative Manuals - (Marine Highway Systems)
 All Masters and All Chief Purser - All Vessels

PROCEDURE:

There are two cash funds on each vessel.

I. Change Fund - \$ (As authorized by Juneau Central Office)

II. Petty Cash - \$800.00

One Chief Purser on each vessel will be designated as the Custodian of the funds. His relief will assume the Custodian's responsibility upon boarding and each will have the responsibility to maintain an accurate accounting of the funds at all times. On the M/V CHILKAT, the Master will be designated as Custodian.

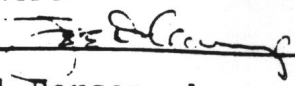
I. CHANGE FUND

The Change Fund is for the express purpose of providing vessels with the necessary cash to conduct business in the revenue producing areas, i.e.,:

- Bar
- Dining Room
- Gift Shop
- Vending Machines
- Staterooms
- Rentals
- Etc.

This is not a revolving account and the amount assigned must be retained on the vessel at all times unless there are specific written instructions from Juneau Central Office directing otherwise.

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SUBJECT
VESSEL CASH HANDLING
CHANGE FUND and PETTY CASH

DIVISION Ak. Marine
Highway System

SECTION
Vessels

CHAPTER TITLE
Vessel Personnel

II. PETTY CASH

The Petty Cash Fund of \$800.00 is a revolving account. Expenditures from this fund will be reviewed by the Juneau Central Office before being reimbursed. When requesting a reimbursement to a Petty Cash Fund, the following procedures and conditions must be set forth.

- a. Petty Cash Voucher Envelope, Form 02-094, properly prepared with Fund Number, Name of Custodian, Social Security Number, Name of Vessel, Name of Person submitting the voucher (if different from Custodian), and Details of Expenditures listed on front of the envelope will be sent to Juneau Central Office on the 15th and 30th of each month, regardless of how much money was disbursed.
- b. Pertinent receipts are to be placed in the envelope of Form 02-094.
- c. As item(s) are reimbursed by cash, the invoice or cash register tape can be used as the receipt. Be sure to have the person purchasing the item sign the receipt and mark it paid in cash. Also, the title of the person (i.e., John Doe, Chief Engineer). This will identify the department for which the item was purchased.

Items reimbursed by Petty Cash must be easily identifiable and fully explained, for example, "Stamps for the Purser's Office" is acceptable, while "One Box Merchandise for the Deck" is unacceptable.

- d. AUTHORIZED REIMBURSABLE EXPENSES (Under \$100.00):

Stamps, Certified Mail
Emergency Cab Fares
Charts
Envelopes, Typewriter Ribbons, Xeroxing, and
Miscellaneous Office Supplies
Extra Keys
Gas for State-owned Vehicles Only
Medical Supplies
Emergency Purchases (See *Exception)

- e. In the event it becomes necessary to make a passenger refund on a passage or stateroom ticket, the following procedures will be adhered to:

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DIVISION Ak. Marine Highway System	SECTION Vessels	CHAPTER TITLE Vessel Personnel	

1. A refund form filled out and the passenger signs it.
2. The ticket attached to the form.
3. When it is a reissue situation, include xerox copy in with ticket report. Send originals in with Petty Cash Envelope.

***EXCEPTION:**

When the vessel is in operational status (not overhaul), emergency situations may arise which necessitates an irregular expenditure. These procedures are not intended to prevent the Master of a vessel from authorizing the purchase of an emergency item. When such an occasion arises and an emergency purchase is made from Petty Cash Funds, the request for reimbursement must contain a receipt for purchase and a short memo explaining the circumstances, signed by the Master.

- III. An audit of cash funds will be done on each vessel each year prior to July 15 for the preceding year, or as circumstances dictate.

In the event of a shortage in either cash fund discovered by the Custodian or his designee, the Juneau Central Office will be notified. Audits can be called for at any time by the Custodian or designee from the Juneau Central Office.

Appropriate disciplinary actions will be initiated, as set forth in Marine Union collective bargaining agreements, against those abusing these procedures.